

9350 Shared Revenues

The purpose of the Shared Revenue program is the maintenance of the fiscal strength of the various governmental entities throughout the state. This is accomplished by the apportionment of special monies collected by the state to local government on the basis of statutory formulas.

3-YR EXPENDITURES AND POSITIONS (Summary of Program Requirements)

	Positions			Expenditures		
	2007-08	2008-09	2009-10	2007-08*	2008-09*	2009-10*
10 Apportionments: General Fund	-	-	-	\$12,603	\$12,602	\$12,602
20 Apportionments: Special Funds	-	-	-	2,194,574	2,025,887	1,771,914
30 Apportionments: Federal Funds	-	-	-	67,731	68,801	68,801
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	-	-	-	\$2,274,908	\$2,107,290	\$1,853,317
FUNDING				2007-08*	2008-09*	2009-10*
0001 General Fund				\$12,603	\$12,602	\$12,602
0034 Geothermal Resources Development Account				4,005	2,041	2,041
0062 Highway Users Tax Account, Transportation Tax Fund				1,122,459	1,078,038	1,061,286
0064 Motor Vehicle License Fee Account, Transportation Tax Fund				199,324	149,036	183,043
0261 Off Highway License Fee Fund				2,400	2,400	2,400
0874 United States Flood Control Receipts Fund				226	380	380
0878 United States Forest Reserve Fund				66,500	66,141	66,141
0882 United States Grazing Fees Fund				63	107	107
0890 Federal Trust Fund				942	2,173	2,173
3008 Transportation Investment Fund				-	544,372	523,144
6065 Local Streets & Road Improvement Congestion Relief & Traffic Safety Act of 2006 Highway Safety, Traffic Reduction, Air Quality & Port Security Fd of 2006				866,386	250,000	-
TOTALS, EXPENDITURES, ALL FUNDS				\$2,274,908	\$2,107,290	\$1,853,317

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Government Code, Title 2, Division 3, Part 5.3, Chapter 4.5 (commencing with Section 14556); Public Resources Code, Sections 3821 and 6817; Revenue and Taxation Code, Division 2, Part 5, Section 11006; Streets and Highways Code, Sections 2104-2107.5; and Vehicle Code, Sections 38230 and 38240.

DETAILED BUDGET ADJUSTMENTS

	2008-09*			2009-10*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Policy Adjustments						
• Baseline Increase - Apportionment of Tidelands Revenue	\$740	\$-	-	\$740	\$-	-
• Baseline Adjustment - Apportionment of Off-Highway License Fees	-	-100	-	-	-100	-
• Baseline Adjustment - Apportionment of Motor Vehicle Fuel Tax for County Roads and City Streets	-	-3,046	-	-	-5,557	-
• Baseline Adjustment - Apportionment of Motor Vehicle Fuel Tax for City Streets	-	-7,669	-	-	-11,183	-
• Baseline Adjustment - Apportionment of Motor Vehicle Fuel Tax for County Roads	-	-9,746	-	-	-15,049	-
• Baseline Adjustment - Apportionment of Motor Vehicle Fuel Tax for City and County Streets and Highways	-	-10,794	-	-	-16,218	-
• Baseline Adjustment - Apportionment of Local Transportation Fund	-	-28,535	-	-	-49,763	-

* Dollars in thousands

9350 Shared Revenues - Continued

	2008-09*			2009-10*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Baseline Adjustment - Apportionment of Motor Vehicle License Fees	-	-84,785	-	-	-50,778	-
• Baseline Adjustment - Apportionment of Motor Vehicle Fuel Tax for County Roads	-	-	-	-	-250,000	-
Totals, Policy Adjustments	\$740	-\$144,675	-	\$740	-\$398,648	-
Totals, Budget Adjustments	\$740	-\$144,675	-	\$740	-\$398,648	-

PROGRAM DESCRIPTIONS (Program Objectives Statement)

10 - GENERAL FUND APPORTIONMENTS

Tideland Revenues-This program displays the allocation of revenues received from tide and submerged lands for which the state has reserved the rights to the mineral deposits.

Trailer Vehicle License Fee Backfill For International Registration Plan Conformity-This program shows the state backfill to cities and counties for the vehicle license fees that were previously paid by owners of commercial trailers.

20 - SPECIAL FUND APPORTIONMENTS

Geothermal Resources Development-Forty percent of all monies received by the federal government for geothermal leases is paid to each county based on its proportionate share of geothermal lease sale property.

Motor Vehicle Fuel Taxes-This program shows the apportionment of fuel taxes to cities and counties.

Motor Vehicle License Fees-This program shows the apportionment of vehicle license fees to cities and counties.

Off-Highway License Fees-This program shows the apportionment of off-highway license fees to cities and counties.

Traffic Congestion Relief Fund/Transportation Investment Fund-This program provides funds for local street and road maintenance.

30 - FEDERAL FUND APPORTIONMENTS

Federal Receipts From Flood Control Lands-Monies received by the federal government for lands acquired for flood protection purposes are prorated to the counties in which the lands are located.

Federal Receipts From Forest Reserves-Monies received by the federal government for the state's share of receipts from forest reserves are prorated to counties where the lands are located.

Federal Receipts From Grazing Land Fees-Monies received by the federal government for the state's share of receipts from grazing land are prorated to counties where the lands are located.

Federal Receipts From Potash Leases-Monies received by the federal government for the state's share of potash leases are distributed to school districts.

DETAILED EXPENDITURES BY PROGRAM (Program Budget Detail)

		<u>2007-08*</u>	<u>2008-09*</u>	<u>2009-10*</u>
PROGRAM REQUIREMENTS				
10	APPORTIONMENTS: GENERAL FUND			
	Local Assistance:			
0001	General Fund	\$12,603	\$12,602	\$12,602
	Totals, Local Assistance	\$12,603	\$12,602	\$12,602
ELEMENT REQUIREMENTS				
10.10	Apportionment of Tideland Revenues	\$12,603	\$12,602	\$12,602
	Local Assistance:			
0001	General Fund	12,603	12,602	12,602
PROGRAM REQUIREMENTS				
20	APPORTIONMENTS: SPECIAL FUNDS			
	Local Assistance:			

* Dollars in thousands

9350 Shared Revenues - Continued

	2007-08*	2008-09*	2009-10*
0034 Geothermal Resources Development Account	\$4,005	\$2,041	\$2,041
0062 Highway Users Tax Account, Transportation Tax Fund	1,122,459	1,078,038	1,061,286
0064 Motor Vehicle License Fee Account, Transportation Tax Fund	199,324	149,036	183,043
0261 Off Highway License Fee Fund	2,400	2,400	2,400
3008 Transportation Investment Fund	-	544,372	523,144
6065 Local Streets & Road Improvement Congestion Relief & Traffic Safety Acct of 2006, Highway Safety, Traffic Reduction, Air Quality, & Port Security Fd of 2006	866,386	250,000	-
Totals, Local Assistance	\$2,194,574	\$2,025,887	\$1,771,914
ELEMENT REQUIREMENTS			
20.10 Apportionment of Geothermal Resources	\$2,041	\$2,041	\$2,041
Local Assistance:			
0034 Geothermal Resources Development Account	2,041	2,041	2,041
20.20 Apportionment of Motor Vehicle Fuel Tax for County Roads (2104)	\$352,142	\$333,750	\$328,447
Local Assistance:			
0062 Highway Users Tax Account, Transportation Tax Fund	352,142	333,750	328,447
20.30 Apportionment of Motor Vehicle Fuel Tax for City Streets (2107 and 2107.5)	\$254,466	\$241,372	\$237,858
Local Assistance:			
0062 Highway Users Tax Account, Transportation Tax Fund	254,466	241,372	237,858
20.40 Apportionment of Motor Vehicle Fuel Tax for County Roads and City Streets (2106)	\$145,074	\$139,490	\$136,979
Local Assistance:			
0062 Highway Users Tax Account, Transportation Tax Fund	145,074	139,490	136,979
20.50 Apportionment of Motor Vehicle Fuel Tax to Cities and Counties for Street and Highway Purposes (2105)	\$370,777	\$363,426	\$358,002
Local Assistance:			
0062 Highway Users Tax Account, Transportation Tax Fund	370,777	363,426	358,002
20.60 Apportionment of Motor Vehicle License Fees to Cities and Counties	\$199,324	\$149,036	\$183,043
Local Assistance:			
0064 Motor Vehicle License Fee Account, Transportation Tax Fund	199,324	149,036	183,043
20.70 Apportionment of Off-Highway License Fees to Cities and Counties	\$2,400	\$2,400	\$2,400
Local Assistance:			
0261 Off Highway License Fee Fund	2,400	2,400	2,400
20.80 Apportionment of Proposition 42 Revenues	\$-	\$544,372	\$523,144
Local Assistance:			
3008 Transportation Investment Fund	-	544,372	523,144
20.90 Apportionment of Proposition 1-B Revenues	\$866,386	\$250,000	\$-
Local Assistance:			
6065 Local Streets & Road Improvement Congestion Relief & Traffic Safety Acct of 2006, Highway Safety, Traffic Reduction, Air Quality, & Port Security Fd of 2006	866,386	250,000	-
PROGRAM REQUIREMENTS			
30 APPORTIONMENTS: FEDERAL FUNDS			

* Dollars in thousands

9350 Shared Revenues - Continued

	2007-08*	2008-09*	2009-10*
Local Assistance:			
0874 United States Flood Control Receipts Fund	\$226	\$380	\$380
0878 United States Forest Reserve Fund	66,500	66,141	66,141
0882 United States Grazing Fees Fund	63	107	107
0890 Federal Trust Fund	942	2,173	2,173
Totals, Local Assistance	\$67,731	\$68,801	\$68,801
30.10 Apportionment of Federal Receipts from Flood Control Land to Counties	\$226	\$380	\$380
Local Assistance:			
0874 United States Flood Control Receipts Fund	226	380	380
30.20 Apportionment of Federal Receipts from Forest Reserves to Counties	\$66,500	\$66,141	\$66,141
Local Assistance:			
0878 United States Forest Reserve Fund	66,500	66,141	66,141
30.30 Apportionment of Federal Receipts from Grazing Land to Counties	\$63	\$107	\$107
Local Assistance:			
0882 United States Grazing Fees Fund	63	107	107
30.40 Apportionment of Federal Receipts from Potash Lease Revenues to School Districts	\$942	\$2,173	\$2,173
Local Assistance:			
0890 Federal Trust Fund	942	2,173	2,173
TOTALS, EXPENDITURES			
Local Assistance	2,274,908	2,107,290	1,853,317
Totals, Expenditures	\$2,274,908	\$2,107,290	\$1,853,317

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS (Reconciliation with Appropriations)

2 LOCAL ASSISTANCE	2007-08*	2008-09*	2009-10*
0001 General Fund			
APPROPRIATIONS			
Revenue and Taxation Code Section 11006 (a)(2) (Trailer Vehicle License Fee)	\$11,863	\$11,862	\$11,862
Public Resources Code Section 6817	740	740	740
TOTALS, EXPENDITURES	\$12,603	\$12,602	\$12,602
0034 Geothermal Resources Development Account			
APPROPRIATIONS			
Public Resources Code Section 3821	\$4,005	\$2,041	\$2,041
TOTALS, EXPENDITURES	\$4,005	\$2,041	\$2,041
0062 Highway Users Tax Account, Transportation Tax Fund			
APPROPRIATIONS			
Streets and Highways Code Section 2104	\$352,142	\$333,750	\$328,447
Streets and Highways Code Sections 2107 and 2107.5	254,466	241,372	237,858
Streets and Highways Code Section 2106	145,074	139,490	136,979
Streets and Highways Code Section 2105	370,777	363,426	358,002
TOTALS, EXPENDITURES	\$1,122,459	\$1,078,038	\$1,061,286
0064 Motor Vehicle License Fee Account, Transportation Tax Fund			
APPROPRIATIONS			
Revenue and Taxation Code Section 11005	\$199,324	\$149,036	\$183,043
TOTALS, EXPENDITURES	\$199,324	\$149,036	\$183,043

* Dollars in thousands

9350 Shared Revenues - Continued

2 LOCAL ASSISTANCE	2007-08*	2008-09*	2009-10*
0261 Off Highway License Fee Fund			
APPROPRIATIONS			
Vehicle Code Sections 38230 and 38240	\$2,400	\$2,400	\$2,400
TOTALS, EXPENDITURES	\$2,400	\$2,400	\$2,400
0874 United States Flood Control Receipts Fund			
APPROPRIATIONS			
Shared Revenues - Federal Receipts from Flood Control Lands	\$226	\$380	\$380
TOTALS, EXPENDITURES	\$226	\$380	\$380
0878 United States Forest Reserve Fund			
APPROPRIATIONS			
Shared Revenues - Federal Receipts from Forest Reserves	\$66,500	\$66,141	\$66,141
TOTALS, EXPENDITURES	\$66,500	\$66,141	\$66,141
0882 United States Grazing Fees Fund			
APPROPRIATIONS			
Shared Revenues Shared Revenues - Federal Receipts From Grazing Lands	\$63	\$107	\$107
TOTALS, EXPENDITURES	\$63	\$107	\$107
0890 Federal Trust Fund			
APPROPRIATIONS			
Shared Revenues - Apportionment of Federal Potash Lease Rentals	\$942	\$2,173	\$2,173
TOTALS, EXPENDITURES	\$942	\$2,173	\$2,173
3008 Transportation Investment Fund			
APPROPRIATIONS			
Revenue and Tax Code Section 7104	\$-	\$544,372	\$523,144
TOTALS, EXPENDITURES	\$-	\$544,372	\$523,144
6065 Local Streets & Road Improvement Congestion Relief & Traffic Safety Acct of 2006			
Highway Safety, Traffic Reduction, Air Quality & Port Security Fd of 2006			
APPROPRIATIONS			
104 Budget Act appropriation, as amended by Chapter 172, Statutes of 2007	\$547,191	\$-	\$-
104 Budget Act appropriation as amended by Chapter 269, Statutes of 2008	-	250,000	-
Government Code Section 8879.65F	319,195	-	-
TOTALS, EXPENDITURES	\$866,386	\$250,000	\$-
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$2,274,908	\$2,107,290	\$1,853,317

FUND CONDITION STATEMENTS

	2007-08*	2008-09*	2009-10*
0062 Highway Users Tax Account, Transportation Tax Fund⁵			
BEGINNING BALANCE	\$11,172	\$24,903	\$22,213
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
FO0061 From Motor Vehicle Fuel Account, Transportation Tax Fund per Revenue and Taxation Code Section 8353	3,235,364	3,119,548	3,073,498
TO0042 To State Highway Account, State Transportation Fund per Streets and Highways Code Sections 2104.1 and 2107.6	-5,000	-5,000	-5,000
TO0042 To State Highway Account, State Transportation Fund per Streets and Highways Code Section 2108	-2,082,117	-2,027,151	-1,997,853
TO0045 To Bicycle Transportation Account, State Transportation Fund per Streets and Highways Code Section 2106	-7,200	-7,200	-7,200
TO0392 To State Parks and Recreation Fund per Item 3790-011-0062, various Budget Acts	-3,400	-3,400	-3,400
Total Revenues, Transfers, and Other Adjustments	\$1,137,647	\$1,076,797	\$1,060,045
Total Resources	\$1,148,819	\$1,101,700	\$1,082,258

* Dollars in thousands

9350 Shared Revenues - Continued

	2007-08*	2008-09*	2009-10*
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	1,457	1,449	1,473
9480 Apportionment of Motor Vehicle Fuel Tax for County Roads (Local Assistance)	352,142	333,750	328,447
9490 Apportionment of Motor Vehicle Fuel Tax for City Streets (Local Assistance)	254,466	241,372	237,858
9500 Apportionment of Motor Vehicle Fuel Tax for County Roads and City Streets (Local Assistance)	145,074	139,490	136,979
9505 Apportionment of Motor Vehicle Fuel Tax to Counties and Cities for Streets and H (Local Assistance)	370,777	363,426	358,002
Total Expenditures and Expenditure Adjustments	<u>\$1,123,916</u>	<u>\$1,079,487</u>	<u>\$1,062,759</u>
FUND BALANCE			
Reserve for economic uncertainties	24,903	22,213	19,499
0261 Off Highway License Fee Fund^s			
BEGINNING BALANCE	\$1	\$48	\$95
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
114300 Other Motor Vehicle Fees	2,400	2,400	2,400
150300 Income From Surplus Money Investments	31	31	31
Transfers and Other Adjustments:			
FO0044 From Motor Vehicle Account, State Transportation Fund per Government Code Section 16475	16	16	16
Total Revenues, Transfers, and Other Adjustments	<u>\$2,447</u>	<u>\$2,447</u>	<u>\$2,447</u>
Total Resources	\$2,448	\$2,495	\$2,542
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
9380 Apportionment of Off-Highway License Fees (Local Assistance)	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>
Total Expenditures and Expenditure Adjustments	<u>\$2,400</u>	<u>\$2,400</u>	<u>\$2,400</u>
FUND BALANCE			
Reserve for economic uncertainties	48	95	142

* Dollars in thousands